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## HISTORY OF THE POLL TAX IN ILLINOIS.

BY M. K. MCKAY.

The history of the poll tax in Illinois is much the same as that in other states carved out of the Northwest Territory. In the main, capitation taxes have taken the form of levies either in labor or money for the construction and repair of roads. Taxes levied for the fiscal needs of the territory appear to have been assessed against lands.<sup>1</sup> In the early years of the period of statehood, however, bank stock was included among the property subject to state taxation.<sup>2</sup> In the levy of taxes to meet the fiscal needs of counties during the territorial period a capitation tax appears to have been levied regularly on bound servants and slaves and on single men not possessing property to the value of \$200. In accordance with the provisions of a law of 1807 to provide for county levies, bound servants and slaves between the ages of sixteen and forty years were declared taxable at a rate not to exceed one dollar, and single men of twenty-one years of age and above, not possessing \$200 worth of property were to be assessed not less than fifty cents nor more than one dollar. At the same time the rate on cattle was not to exceed ten cents and that on horses was limited to fifty cents.<sup>3</sup> After Illinois was admitted to the Union, county levies on slaves were placed on an *ad valorem* basis, the rate for 1819 being half per cent. If this proved insufficient to meet the expenses then the same rate was applied to the assessed value of town lots, pleasure carriages, stock in trade, distilleries and such other property as the county authorities agreed upon.<sup>4</sup> With the disappearance of slavery, county levies rested on other forms of property.

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1. R. L. 1815, p. 581.

2. Laws 1819, p. 313.

3. R. L. 1815, p. 608.

4. Laws 1817, p. 313.

The first constitution adopted by the people of Illinois contained no provision relating to the levy of capitation taxes, but in the new constitution of 1847 article IX, section I says that the General Assembly may whenever they shall deem it necessary, cause to be collected from all able-bodied free white male inhabitants between the ages of twenty-one and sixty years who are entitled to vote, a capitation tax not less than fifty cents nor more than one dollar. The year 1862 saw the assembling of another constitutional convention. Into the constitution agreed upon in that convention a clause was incorporated to the effect that the General Assembly whenever it shall be deemed necessary, *shall* cause to be collected from all able-bodied free white male inhabitants between twenty-one and sixty years of age a capitation tax of not less than fifty cents nor more than one dollar. Another resolution bearing on the levy of poll taxes was introduced in the 1862 convention, but failed of adoption. This resolution prescribed that the public roads should be worked and kept in order by the proceeds of taxation instead of the prevailing road labor system and that there should be levied a poll tax on each voter for that purpose.<sup>1</sup> The constitution then agreed upon and adopted by the convention was rejected by the people. Not until 1870 did the people of Illinois adopt a new constitution. In that instrument there was no provision concerning the levy of taxes by the head.

As was observed above, poll taxes in Illinois have regularly taken the form of levies for road purposes. In accordance with the revised laws of 1815, males between the ages of twenty-one and fifty years were held liable to work on the roads not over twelve days annually.<sup>2</sup> The age limits were subsequently changed to eighteen and fifty years and the maximum number of days required was reduced to five.<sup>3</sup> Later, however, the age limits of twenty-one and fifty were restored and a minimum of one day's labor was agreed upon.<sup>4</sup> The levy of a road tax on a labor basis appears to have prevailed until 1871-72, when highway commissioners were ordered to assess against those liable

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1. Con. Journal p. 58.

2. R. L. 1815 p. 268.

3. Laws 1819 p. 334.

4. R. L. 1837, p. 598.

for road work, a poll tax of two dollars for highway purposes, to be paid to the treasurers by July 1st each year. The significance of this levy on a money basis, however, is robbed of its real money character when provision was made for working out the tax.<sup>1</sup> This practice did not long prevail, for by law of 1879 the levy of from one to three days' labor, commutable at one dollar per day was prescribed.<sup>2</sup> The next changes of consequence in the road laws were made in 1883 and 1889, when counties under township organization were authorized to levy not less than one nor more than two dollars a year, and those not under township organization were required to assess on those liable not less than one nor more than five dollars as a poll tax for highway purposes. Cities and incorporated villages within such counties were not to be included. For those poor and unable to pay privilege was given to work out their taxes at the rate of one dollar per day. Collection was facilitated by providing for fining delinquents not over \$25 and not less than double the amount assessed, and committing them to jail until payment was made.

The foregoing methods of 1883 and 1889 of providing for roads and bridges appear to have prevailed until 1913, when a new general road law was enacted, by whose provisions a poll tax of not less than one nor more than three dollars is to be assessed for the highways. No property is to be exempt from execution to enforce payment. But upon petition of twenty-five or more legal voters of the town or district a vote must be taken upon the proposition whether poll taxes shall be levied. In case a majority votes No, then such levies must be abandoned. Payment of the tax is made in cash.<sup>3</sup>

In addition to the levies made by counties or townships for road purposes, incorporated cities have been authorized regularly to levy capitation taxes for road and street purposes. Such levies by cities and towns have sometimes been in the form of labor and sometimes on a money basis but the more general practice appears to have been to demand three days' labor annually. In 1845, when the city of Galena was incorporated, the authorities were empowered to levy a poll tax not to

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1. Laws 1871-72, p. 685.

2. Laws 1879, p. 258.

3. Laws 1913, page 546.

exceed one dollar.<sup>1</sup> In the first charter granted Chicago in 1833 a provision was inserted providing for requiring the male inhabitants above the age of twenty-one to work three days annually on the streets.<sup>2</sup> This provision, however, was not incorporated into the new charter of 1863.<sup>3</sup>

Our discussion of capitation taxes in Illinois will not be complete unless we mention the demands imposed upon the male inhabitants for military service. In accordance with the general practice prevailing in other states and territories, during the territorial period of Illinois those liable to military service were required to train annually under penalty. Pursuant to the provision of a militia law of 1807, companies were ordered to train every two months except in December, January, February and March, once by battalion in April, and once by regiment in October, under penalty of from \$1.00 to \$3.00 for non-appearance at company meetings, and \$1.50 to \$6.00 for non-appearance at regimental or battalion parades.<sup>4</sup> Later the number of company trainings was reduced to four annually, then to three, still later to two and finally to one.<sup>5</sup> Penalties were reduced also. Compulsory military service was not approved by Quakers and certain other religious sects, hence in 1819 provision was made for their exemption upon the annual payment of six dollars.<sup>6</sup> This was subsequently reduced to three dollars, to one dollar or two days' work on the roads, to three days' work, to two days' work, and finally to a money payment of seventy-five cents a year.<sup>7</sup> Certain other exemptions were allowed, usually including civil officers, school men and those who had served for a certain length of time in the military service. In the early years, therefore, military service demanded seven days annually, but for many years previous to the abandonment of such service the number was reduced to three. The law providing for compulsory service remained upon the statutes until the Civil War period.<sup>8</sup>

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1. Laws 1845, p. 105.

2. James, Edmund J. *Charters of Chicago*, 1898.

3. Laws, 1863, p. 98.

4. R. L. 1815, p. 396, II.

5. Laws, 1819, p. 270; 1820, p. 109; 1826, p. 17; 1830-31, p. 96.

6. Laws, 1819, p. 13.

7. Laws, 1820, p. 13; 1823, p. 46; 1827, p. 108; 1830-31, p. 96.

8. R. L. 1845, p. 363; R. L. 1856, R. L. 1860.